

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Leonard J. Chabert Medical Center
Health Care Services Division
Louisiana State University Health
Sciences Center
State of Louisiana
Houma, Louisiana

November 29, 2000



Financial and Compliance Audit Division

Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

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**LEONARD J. CHABERT MEDICAL CENTER
HEALTH CARE SERVICES DIVISION
LOUISIANA STATE UNIVERSITY HEALTH
SCIENCES CENTER
STATE OF LOUISIANA
Houma, Louisiana**

Management Letter
Dated October 31, 2000

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and New Orleans offices of the Legislative Auditor and at the office of the parish clerk of court.

November 29, 2000



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LEGISLATIVE AUDITOR

October 31, 2000

**LEONARD J. CHABERT MEDICAL CENTER
HEALTH CARE SERVICES DIVISION
LOUISIANA STATE UNIVERSITY HEALTH
SCIENCES CENTER
STATE OF LOUISIANA
Houma, Louisiana**

As part of our audit of the Louisiana State University System's financial statements for the year ended June 30, 2000, we considered the Leonard J. Chabert Medical Center's internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the medical center's compliance with laws and regulations that could have a direct and material effect on the System's financial statements as required by *Government Auditing Standards*.

The Annual Fiscal Report of the Leonard J. Chabert Medical Center is not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The medical center's accounts are an integral part of the Louisiana State University System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this management letter.

This letter is intended for the information and use of the medical center and its management and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Daniel G. Kyle", is written over a large, stylized circular flourish.

Daniel G. Kyle, CPA, CFE
Legislative Auditor

LOC:ES:RCL:ss

[CHABERT]